

POWER OF ATTORNEY

Name: **AccuLab Co., Ltd**
"Grantor(s)"

Address: K.F.T.A. Bld. 8F
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Korea

Grantor(s) hereby grant(s) powers to ROHM AND HAAS COMPANY, with offices at 100 Independence Mall West, Philadelphia, Pennsylvania 19106-2399, U.S.A., or its designee, ("Grantee") to represent Grantor(s), in all countries outside of Korea, for the purpose of obtaining and maintaining intellectual property rights with respect to:

U.S. Patent No. 6,478,972, U.S. Patent No. 6,533,958, U.S. Patent Application No. 950637 (2001), Japanese Patent Application No. 2000310173, Australian Patent Application No. 2001 10591, International Patent Publication No. WO 03/073848, International Patent Publication No. WO 01/42145;
and all patents and patent applications claiming priority to Korean Patent Application No. 2002-0011639 and/or Korean Patent Application No. 2000-32103 and/or Korean Patent Application No. 1999-57299;
and all divisions, continuations, continuations-in-part, reissues, substitutes, extensions, and national filings thereof.

To that end, the Grantee is empowered to apply for patents, apply for renewal of protection, make declarations, file oppositions, contestations, replies, or appeals; request voluntary reversal of decisions; respond to oppositions and appeals, have access to the official records; comply with official requirements; present written or oral defenses; answer, settle, and/or effect payments and receive returns of official fees of any nature; receive, submit, and withdraw documents; apply for and reply to applications for forfeiture; initiate or submit replies to administrative nullity proceedings; apply for or contest applications for compulsory licenses; comply with any formal requirements; apply for the recordal of transfer of title and ownership and/or change of name and address; apply for the recordal of patent license agreements as well as of any agreements related to intellectual property rights and transfer of know-how, including but not limited to franchise agreements; serve cease and desist letters and/or out of court warning letters; represent the Grantor(s) before the courts, receive summonses on behalf of the Grantor(s) exclusively in cases specifically relating to industrial property matters, and to take any steps necessary in order to defend the interests of the Grantor(s). The Grantee is further entitled to substitute the powers hereby granted, in whole or in part.

Place: Springhouse, PA.

Signature: Sgh SH.
(duly authorized by the Grantor(s))

Name: Sang-Hen Shim

Title: President

Date: April, 29, 2004.